



3015 (02-09-04)

ANNUAL REPORT

OF

Name: PLAIN MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 15
PLAIN, WI 53577

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PLAIN MUNICIPAL WATER UTILITY**Utility Address:** P.O. BOX 15
PLAIN, WI 53577**When was utility organized?** 1/1/1914**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR DAVID WARNKE**Title:** CLERK-TREASURER**Office Address:**1015 CEDAR STREET
P.O. BOX 15
PLAIN, WI 53577**Telephone:** (608) 546 - 2047**Fax Number:** (608) 546 - 2090**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: JOHNSON BLOCK AND COMPANY, INC.**Title:****Office Address:** JOHNSON BLOCK AND COMPANY, INC.229 HIGH STREET
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** JBCMP@MHTC.NET

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: JOHNSON BLOCK AND COMPANY, INC.**Title:****Office Address:** JOHNSON BLOCK AND COMPANY, INC.229 HIGH STREET
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** JBCMP@MHTC.NET**Date of most recent audit report:** 8/20/1997**Period covered by most recent audit:** 1/1/96 TO 12/31/96

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR ROBERT MEIXELSPERGER**Title:** UTILITY SUPERINTENDENT**Office Address:**

1015 CEDAR STREET

P.O. BOX 15

PLAIN, WI 53577

Telephone: (608) 546 - 2047**Fax Number:** (608) 546 - 2090**E-mail Address:**

Name of utility commission/committee: Utility Committee

Names of members of utility commission/committee:

MR LEONARD BERG

MR WILLIAM KINDSCHI, CHAIRMAN

MR MARTIN KRAEMER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:**Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	94,826	94,646	1
Operating Expenses:			
Operation and Maintenance Expense (401)	35,839	27,478	2
Depreciation Expense (403)	14,634	12,269	3
Amortization Expense (404)	0		4
Taxes (408)	18,534	18,406	5
Total Operating Expenses	69,007	58,153	
Net Operating Income	25,819	36,493	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	25,819	36,493	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	6,426	6,337	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	6,426	6,337	
Total Income	32,245	42,830	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	32,245	42,830	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	15,617	16,988	13
Amortization of Debt Discount and Expense (428)	799	799	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	16,416	17,787	
Net Income	15,829	25,043	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	208,050	181,729	19
Balance Transferred from Income (433)	15,829	25,043	20
Miscellaneous Credits to Surplus (434)	926	1,278	21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	224,805	208,050	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on Investments	6,426	4
Total (Acct. 419):	6,426	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TIF transfer for interest on debt	926	8
Total (Acct. 434):	926	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	94,826	0	0	0	94,826	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	94,826	0	0	0	94,826	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	746,727	739,970	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	162,642	149,664	2
Net Utility Plant	584,085	590,306	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	124,083	153,843	7
Total Other Property and Investments	124,083	153,843	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	34,971		8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	11,788	11,534	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0		14
Materials and Supplies (150)	4,063	4,057	15
Prepayments (165)	1,499	1,387	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	52,321	16,978	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	2,397	3,196	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	2,397	3,196	
Total Assets and Other Debits	762,886	764,323	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	273,669	270,308	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	224,805	208,050	23
Total Proprietary Capital	498,474	478,358	
LONG-TERM DEBT			
Bonds (221)	165,000	185,000	24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	165,000	185,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	1,549	1,322	28
Payables to Municipality (233)	0	3,726	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	5,130	5,584	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	6,679	10,632	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	92,733	90,333	38
Total Liabilities and Other Credits	762,886	764,323	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	746,727	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	746,727	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	162,642	0	0	0	9
Total Accumulated Provision	162,642	0	0	0	
Net Utility Plant	584,085	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	149,664				149,664	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	14,634				14,634	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	226				226	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	14,860	0	0	0	14,860	13
Debits during year						14
Book cost of plant retired					0	15
Cost of removal	1,882				1,882	16
Other debits (specify):						17
					0	18
Total debits	1,882	0	0	0	1,882	19
Balance End of Year	162,642	0	0	0	162,642	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	4,063	4,057	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u><u>4,063</u></u>	<u><u>4,057</u></u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1990 Mortgage Revenue Bonds	799	428	2,397	1
Total			2,397	
Unamortized premium on debt (251)				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	270,308	1
Changes during year (explain):		
Reallocation of MRB payment related to well note.	3,361	2
Balance end of year	273,669	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Mortgage Revenue Bonds	11/01/1990	09/01/2002	8.00%	165,000	1
Total Bonds (Account 221):				165,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	18,534	2
Charged electric department expense		3
Charged sewer department expense	111	4
Other (explain):		
NONE		5
Total Accruals and other credits	18,645	
Taxes paid during year:		
County, state and local taxes	17,618	6
Social Security taxes	899	7
PSC Remainder Assessment	128	8
Other (explain):		
NONE		9
Total payments and other debits	18,645	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Mortgage Revenue Bonds Issued 11/1/90	5,584	15,617	16,071	5,130	1
Subtotal	5,584	15,617	16,071	5,130	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	5,584	15,617	16,071	5,130	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	90,333					90,333	1
Add credits during year:							
For Services	2,400					2,400	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	92,733	0	0	0	0	92,733	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
Reserve Fund	116,462	3
Depreciation Fund	7,621	4
Total (Acct. 125):	124,083	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,788	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	11,788	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		13
Total (Acct. 145):	0	
Prepayments (165):		
Prepaid Insurance	1,499	14
Total (Acct. 165):	1,499	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	743,348	0	0	0	743,348	1
Materials and Supplies	4,060	0	0	0	4,060	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	156,153	0	0	0	156,153	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	91,533	0	0	0	91,533	6
Other (specify):						
NONE					0	7
Average Net Rate Base	499,722	0	0	0	499,722	
Net Operating Income	25,819	0	0	0	25,819	8
Net Operating Income as a percent of						
Average Net Rate Base	5.17%	N/A	N/A	N/A	5.17%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	271,988	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	216,427	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	488,415	
Net Income		
Net Income	15,829	5
Percent Return on Proprietary Capital	3.24%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

See Accountants Compilation Report

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	94,289	1
Total Sales of Water	94,289	
Other Operating Revenues		
Forfeited Discounts (470)	104	2
Other Water Revenues (474)	433	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	537	
Total Operating Revenues	94,826	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	20,999	5
General Operating Expenses (680-690)	14,840	6
Total Operation and Maintenance Expenses	35,839	
Other Operating Expenses		
Depreciation Expense (403)	14,634	7
Amortization Expense (404)		8
Taxes (408)	18,534	9
Total Other Operating Expenses	33,168	
Total Operating Expenses	69,007	
NET OPERATING INCOME	25,819	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	263	14,879	35,479	4
Commercial	45	4,690	9,493	5
Industrial				6
Total Metered Sales to General Customers (461)	308	19,569	44,972	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		42,284	8
Other Sales to Public Authorities (464)	6	4,506	7,033	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	315	24,075	94,289	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	42,284	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	42,284	
Forfeited Discounts (470):		
Customer late payment charges	104	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	104	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
Return on net investment in meters charged to nonregulated sewer department	306	8
Miscellaneous	127	9
Total Other Water Revenues (474)	433	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	5,791	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,925	3
Chemicals (630)		4
Supplies and Expenses (640)	1,975	5
Repairs of Water Plant (650)	6,383	6
Transportation Expenses (660)	3,925	7
Total Plant Operation and Maintenance Expenses	20,999	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	5,957	8
Office Supplies and Expenses (681)	1,338	9
Outside Services Employed (682)	1,200	10
Insurance Expense (684)	647	11
Employees Pensions and Benefits (686)	3,150	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	2,548	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	14,840	
Total Operation and Maintenance Expenses	35,839	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		17,618	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		111	2
Net property tax equivalent		17,507	
Social Security	Actual Wages	899	3
PSC Remainder Assessment	Actual Payment	128	4
Other (specify): NONE			5
Total tax expense		18,534	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.246780				3
County tax rate	mills		5.289410				4
Local tax rate	mills		10.167320				5
School tax rate	mills		11.161230				6
Voc. school tax rate	mills		1.834140				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		28.698880				10
Less: state credit	mills		2.121850				11
Net tax rate	mills		26.577030				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.167320				14
Combined School Tax Rate	mills		12.995370				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		23.162690				17
Total Tax Rate	mills		28.698880				18
Ratio of Local and School Tax to Total	dec.		0.807094				19
Total tax net of state credit	mills		26.577030				20
Net Local and School Tax Rate	mills		21.450158				21
Utility Plant, Jan. 1	\$	739,970	739,970				22
Materials & Supplies	\$	4,057	4,057				23
Subtotal	\$	744,027	744,027				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	744,027	744,027				26
Assessment Ratio	dec.		0.810595				27
Assessed Value	\$	603,105	603,105				28
Net Local & School Rate	mills		21.450158				29
Tax Equiv. Computed for Current Year	\$	12,937	12,937				30
Tax Equivalent per 1994 PSC Report	\$	17,618					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	17,618					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	150		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	57,043		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	57,193	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	27,209		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	30,448	905	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	1,564		20
Total Pumping Plant	59,221	905	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	1,278		23
Total Water Treatment Plant	1,278	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	200		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			150	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			57,043	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	57,193	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			27,209	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	450		30,903	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,564	20
Total Pumping Plant	450	0	59,676	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,278	23
Total Water Treatment Plant	0	0	1,278	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			200	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	273,514		26
Transmission and Distribution Mains (343)	245,010		27
Fire Mains (344)			28
Services (345)	53,687	149	29
Meters (346)	12,772	531	30
Hydrants (348)	32,288	7,054	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	617,471	7,734	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	1,645		35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)	3,162		38
Other Tangible Property (390)			39
Total General Plant	4,807	0	
Total utility plant in service directly assignable	739,970	8,639	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	739,970	8,639	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			273,514 26
Transmission and Distribution Mains (343)			245,010 27
Fire Mains (344)			0 28
Services (345)			53,836 29
Meters (346)	279		13,024 30
Hydrants (348)	1,153		38,189 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,432	0	623,773
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			1,645 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			3,162 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	4,807
Total utility plant in service directly assignable	1,882	0	746,727
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,882	0	746,727

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,747	2,747	1
February			2,305	2,305	2
March			2,468	2,468	3
April			2,316	2,316	4
May			2,854	2,854	5
June			3,075	3,075	6
July			2,916	2,916	7
August			2,908	2,908	8
September			2,647	2,647	9
October			2,457	2,457	10
November			2,390	2,390	11
December			2,370	2,370	12
Total for year	0	0	31,453	31,453	
Less: Measured or estimated water used in main flushing and water treatment during year				2,500	13
Less: Other utility use				1,350	14
Other utility use explanation:					15
Other utility use includes main breaks and leaks, and cold weather credits.					
Water pumped into distribution system				27,603	16
Less: Water sold				24,075	17
Losses and unaccounted for				3,528	18
Percent unaccounted for to the nearest whole percent (%)				13%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				188	21
Date of maximum: 9/12/1997					22
Cause of maximum:					23
Water main break					
Minimum gallons pumped by all methods in any one day during reporting year				43	24
Date of minimum: 4/23/1997					25
Total KWH used for pumping for the year				42,802	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	--	----------------------------------	--	---	--

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	NEW WELL	OLD WELL		2
Purpose	P	S		3
Destination	D	D		4
Pump Manufacturer	LAYNE NW	JOHNSON		5
Year Installed	1980	1972		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	300	500		8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	GENERAL ELECTRIC		10
Year Installed	1980	1972		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	30	25		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	RESERVOIR		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1991		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	192		6
Total capacity in gallons	200,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.6000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	371				371
M	D	4.000	2,565				2,565
M	D	6.000	19,453				19,453
M	D	8.000	9,500				9,500
M	D	10.000	478				478
Total Within Municipality			32,367	0	0	0	32,367
Total Utility			32,367	0	0	0	32,367

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	204				204		1
M	1.000	151	1		(1)	151	44	2
M	1.500	5				5		3
M	2.000	10				10		4
M	3.000	1				1		5
M	4.000	4				4		6
M	6.000	1				1		7
Total Utility		376	1	0	(1)	376	44	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	303	8	7		304	25	1
1.000	50	2	1		51	7	2
1.250	4				4	2	3
1.500	5				5	3	4
2.000	3				3	1	5
3.000	1				1		6
Total:	366	10	8	0	368	38	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	236	30		2		36	304	1
1.000	38	9		3		1	51	2
1.250		2		1		1	4	3
1.500		3		1		1	5	4
2.000		2		1			3	5
3.000				1			1	6
Total:	274	46	0	9	0	39	368	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	56	2	2		56	2
Total Fire Hydrants	56	2	2	0	56	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	56
Number of distribution system valves end of year:	72
Number of distribution valves operated during year:	72

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Increase in Repairs of Water Plant of \$5,303 over 1996 PSC report due to repairs done in 1997 to fix some water main breaks and leaks.

Increase in Miscellaneous General Expenses of \$2,190 over 1996 PSC report due to having reservoir inspected and cleaned in 1997.

Property Tax Equivalent (Water) (Page W-07)

See Accountants Compilation Report

Water Services (Page W-16)

Water service additions are paid by the property owners. The cost is \$400 for 3/4" and 1" services. Property owners are billed actual cost for larger services.

Adjustment to reconcile to number of services at beginning of year per utility superintendent.
